

## 21 C.J.S. Courts § 204

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### Courts

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## VI. Rules of Adjudication, Decisions, and Opinions

### B. Stare Decisis

#### 2. Courts Making Prior Decision

### § 204. Intermediate appellate courts—Federal circuits

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#### West's Key Number Digest

West's Key Number Digest, [Courts](#)  91(2), 96(5)

**Although one federal circuit is not bound by a decision of another, it is disinclined to reach a result that conflicts with another circuit unless a statute or circuit precedent gives the court no alternative.**

Courts of appeals, not just the Supreme Court, clarify the law through their opinions.<sup>1</sup> Although one federal circuit is not bound by a decision of another, it is not inclined to reach a result that conflicts with another circuit, unless a statute or circuit precedent gives the court no alternative,<sup>2</sup> and it may adhere to the policy that a sister circuit's reasoned decision deserves great weight and precedential value.<sup>3</sup> Decisions of the Fifth Circuit prior to the Eleventh Circuit's split from the Fifth Circuit are, however, binding on the Eleventh Circuit.<sup>4</sup>

## CUMULATIVE SUPPLEMENT

### Cases:

A three-judge panel of the Court of Appeals is compelled to apply circuit precedent unless it is clearly irreconcilable with the reasoning or theory of intervening higher authority. [Forrest v. Spizzirri](#), 62 F.4th 1201 (9th Cir. 2023).

The first panel in the Court of Appeals to consider an issue sets the law for all the inferior courts in the circuit and future panels of the Court of Appeals, but motions panels conclusions do not set the law for later merits panels in the same case. [East Bay Sanctuary Covenant v. Trump](#), 950 F.3d 1242 (9th Cir. 2020).

## [END OF SUPPLEMENT]

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### Footnotes

- 1 U.S.—[Henderson v. U.S.](#), 133 S. Ct. 1121, 185 L. Ed. 2d 85 (2013).
  - 2 U.S.—[Gibraltar Financial Corp. of California v. U.S.](#), 825 F.2d 1568 (Fed. Cir. 1987).
- Tax cases**
- Respect for the decisions of other circuit courts is especially important in tax cases, due to the importance of uniformity, and the decision of the court of appeals of another circuit should be followed unless it is shown to be incorrect.
- U.S.—[Square D Co. and Subsidiaries v. C.I.R.](#), 438 F.3d 739 (7th Cir. 2006).
- 3 U.S.—[In re Miller](#), 276 F.3d 424 (8th Cir. 2002).
  - 4 U.S.—[U.S. v. Dean](#), 604 F.3d 1275 (11th Cir. 2010).